

*The following legal requirements are the general responsibility of the Tax Commission. The Property Tax Division, as an executive arm of the commission, assumes specific responsibility for the execution of these responsibilities in large measure through the efforts of the Real Property Section.*

1. Supervise county officers and enforce Section 59-2-303.1 so that assessments of property are just and equal according to fair market value. U.C.A. §59-1-210(7)
2. Confer with, advise and direct county officers. U.C.A. §59-1-210(9)
3. Visit counties periodically to investigate and direct. U.C.A. §59-1-210(19)
4. Take corrective action if assessors fail to 1) follow current mass appraisal standards, 2) meet sales ratio standards provided by law, 3) annually update values using current market data or 4) complete a detailed review of each property at least every five years. U.C.A. §59-2-303.1
5. Conduct field audits and reviews of land assessed under the Farmland Administration Act (FAA) in cooperation with the county assessor. U.C.A. §59-2-508(5)
6. Chair the State Farmland Valuation Advisory Committee to recommend FAA land values based upon productive capabilities when devoted to agricultural use. U.C.A. §59-2-514
7. Provide a program of education and training for appraisal licensing and certification. U.C.A. §59-2-702(1)
8. Conduct a continuing program of in-service education and training in assessment and appraisal. U.C.A. §59-2-702(2)
9. Provide technical assistance and appraisal aid on contract at 50% of actual cost. U.C.A. §59-2-703
10. Conduct and publish assessment/sales ratio studies and share market data with counties. U.C.A. §59-2-704
11. Conduct and publish an assessment/sales ratio study on commercial properties to equalize railroad assessments. 49 USC Sec. 11501; U.S. District Court, Utah, Central District Nos. C-84-0839J, C-84-0840J and C-90-359-S